

# United States District Court

EASTERN DISTRICT OF WISCONSIN

*In the Matter of the Search of*

The residence of Roshunda Smith is located at 4141 West Schroeder Drive, Apartment 202, Brown Deer, Wisconsin. This property is located on the south side of Schroeder Drive. The residence can be more particularly described as a two story multi-family dwelling. The exterior of the residence is a combination of tan brick and tan siding with bluish green colored entry doors. The number "4141" is affixed to the north wall of the dwelling, facing Schroeder Drive. Entry to Apartment 202 is made through an outward facing, ground level door that is clearly marked "202". This is displayed on upper portion of the door jam of the main entry door to Apartment 202.

APPLICATION AND AFFIDAVIT  
FOR SEARCH WARRANT

CASE NUMBER:

**09-M-0295**

I, Jesse C. Leming, being duly sworn depose and say: I am a Special Agent of the Internal Revenue Service, Criminal Investigation Division, and have reason to believe that on the premises known as

The residence of Roshunda Smith is located at 4141 West Schroeder Drive, Apartment 202, Brown Deer, Wisconsin. This property is located on the south side of Schroeder Drive. The residence can be more particularly described as a two story multi-family dwelling. The exterior of the residence is a combination of tan brick and tan siding with bluish green colored entry doors. The number "4141" is affixed to the north wall of the dwelling, facing Schroeder Drive. Entry to Apartment 202 is made through an outward facing, ground level door that is clearly marked "202". This is displayed on upper portion of the door-jam of the main entry door to Apartment 202.

In the State and Eastern District of Wisconsin there is now concealed certain property, which is: evidence of violations of Title 18, United States Code, Section 286, conspiracy to defraud the United States Government with respect to claims, and Title 18, United States Code, Section 287, false fictitious or fraudulent claims as set forth in Attachment B.

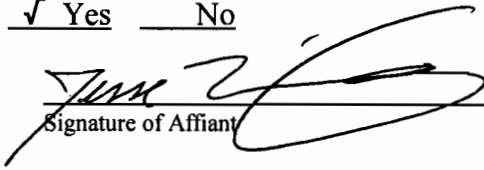
The facts to support a finding of Probable Cause are as follows:

**See attached Affidavit of Special Agent Jesse C. Leming.**

Continued on the attached sheet and made a part hereof. ☒ Yes ☐ No


Sworn to before me, and subscribed in my presence

October 29, 2009  
Date and time issued

  
Signature of Affiant

at Milwaukee, Wisconsin  
City and State

PATRICIA J. GORENCE  
Name & Title of Judicial Officer

  
Signature of Judicial Officer

## **AFFIDAVIT**

I, Jesse C. Leming, being duly sworn, hereby depose and state:

### **A. INTRODUCTION**

1. I am a Special Agent with the Internal Revenue Service, Criminal Investigation ("IRS-CI") and have served in this capacity since January of 2003.
2. I received training in accounting and financial investigative techniques at the Federal Law Enforcement Training Center in Glynco, Georgia. I have a Criminal Justice Degree which I obtained in 2001 from the University of Wisconsin at Milwaukee.
3. As a Special Agent for IRS-CI, my responsibilities include the investigation of criminal violations of the Internal Revenue laws (Title 26, United States Code), Bank Secrecy Act laws (Title 31, United States Code), Money Laundering Control Act laws (Title 18, United States Code §§ 1956 and 1957), False Claims ( 18 U.S.C. §§ 286 and 287) and related offenses. I have been the affiant on search warrants and have participated in the execution of numerous search warrants.
4. The information contained in this affidavit is not an exhaustive account of everything I know about this investigation. Rather, this affidavit contains only the facts that I believe are necessary to establish probable cause for the requested search warrant.
5. The information set forth in this affidavit is derived from: my own personal knowledge and investigation; my review of reports by other IRS employees, discussions with those employees, records obtained from third parties such as internet service providers; and my review of government files. It is information that I believe is reliable.

## **B. LOCATION TO BE SEARCHED AND ITEMS TO BE SEIZED**

6. This affidavit is submitted in support of my application for a search warrant for the residence of Roshunda Smith (hereafter referred to as Smith), 4141 West Schroeder Avenue, Apartment 202, Brown Deer, Wisconsin 53209. The location is more particularly described in Attachment A.
7. There is probable cause to believe that there are now located 4141 West Schroeder Avenue, Apartment 202, Brown Deer, Wisconsin 53209, items that constitute evidence, fruits, and instrumentalities of the commission of felony violations of Title 18, United States Code, Section 286, conspiracy to defraud the United States government with respect to claims, and Title 18, United States Code, Section 287, false fictitious or fraudulent claims. The items to be seized are described in Attachment B.

## **C. SUMMARY OF RELEVANT STATUTES**

8. Statutes relevant to this application for search warrant include:
  - a) Title 18 U.S.C. §286, which prohibits individuals from entering into any agreement, combination, or conspiracy to defraud the United States, or any department or agency thereof, by obtaining or aiding to obtain the payment or allowance of any false, fictitious, or fraudulent claim; and
  - b) Title 18 U.S.C. §287, which prohibits individuals from making or presenting to any person or officer in the civil, military, or naval service of the United States, or to any agency or department thereof, any claim upon the United States or department or agency thereof, knowing such claim to be false, fictitious, or fraudulent.

#### **D. OVERVIEW OF QUESTIONABLE REFUND SCHEMES**

9. Based on my training, experience, participation in investigations involving schemes to file false claims with the IRS, and feedback from other experienced law enforcement officers, I am aware that individuals who engage in a questionable refund scheme for one year will frequently conduct the same scheme, or variation on that scheme, in the following year:

- a) Questionable refund schemes normally involve multiple false tax returns that appear to have been prepared by the same individual or group of individuals based on a range of similar tax return characteristics or the same “modus operandi.”
- b) Often, questionable refund scheme perpetrators and participants e-file false tax returns using Form(s) W-2 with inflated wages and inflated federal and state income tax withholdings to obtain a larger income tax refund. In actuality, the individual listed as the employee on each Form W-2 did not earn the wages from the employer listed and did not have the amount of income tax withholdings.
- c) Perpetrators will charge scheme participants a fee for preparing false Form(s) W-2 and for the preparation of a false tax return to be filed for a substantial refund.
- d) Individuals engaged in questionable refund scheme promotion for a given year will frequently do the same scheme, or a similar scheme, in the following year. Scheme promoters consistently seek out scheme participants throughout the calendar year.
- e) Individuals engaged in questionable refund scheme promotion normally maintain records of their activity, such as copies of tax returns, records of

scheme participants including addresses and social security numbers (SSNs), supporting schedules and forms, and supporting worksheets. I know that these records are often stored on computer media, including the computer media used to file tax returns electronically. I know that many individuals retain possession of computers and other media for long periods of time, and individuals involved in the preparation and electronic filing of tax returns maintain the records for long periods of time. This is normally done so that the same information can be used for subsequent filing seasons.

- f) Individuals normally maintain records of their financial activities, such as receipts for expenditures, bank records, and other financial documents, in their personal residences. I know individuals maintain credit cards, debit cards, prepaid credit cards, and checks, on their persons and in their personal residences. I know that individuals normally maintain many of these financial instruments (credit cards, debit cards, and prepaid credit cards) for long periods of time.
- g) In order to increase the amount of a tax refund, individuals filing false tax returns may make entries on tax returns that show an individual made estimated tax payments to the IRS throughout the year. For example, a preparer could file a tax return showing \$15,000 in wages and taxes due to IRS of \$100. The preparer could then make a false entry showing that their client made estimated tax payments of \$10,000. This would generate a false tax refund of \$9,900.

#### **First Time Homebuyer Credit Schemes**

- h) In 2008, Congress approved a tax credit for first-time homebuyers as part of the Housing and Economic Recovery Act of 2008. The First-Time Homebuyer Credit (FTHBC) can be claimed using Form 5405, which is filed with the 2008 or 2009 federal tax return. Individuals who are legally allowed to claim the FTHBC are those who purchased a primary residence located in



the United States on or after April 9, 2008, and before July 1, 2009. The credit is 10 percent of the purchase price of the home, with a maximum available credit of \$7,500. The IRS does not require documentation proving that a taxpayer actually purchased a home to be included with Form 5405.

- i) The 2008 First-Time Homebuyer Credit must be repaid over a 15-year period; for example, an eligible taxpayer who purchases a qualifying home and properly claims the maximum available credit of \$7,500 on his or her 2008 federal income tax return must begin repaying the credit by including one-fifteenth of this amount, or \$500, as an additional tax on his or her 2010 return.
- j) The American Recovery and Reinvestment Act of 2009 expanded the FTHBC by increasing the credit amount to \$8,000 for 2009 purchases of homes that close before December 1<sup>st</sup> of that year. First time homebuyers who purchase a home before April 15, 2009 can claim the FTHBC on either a 2008 tax return, due April 15, 2009, or a 2009 tax return, due April 15, 2010.
- k) For a home purchased in 2009, the FTHBC is a true credit; unlike the 2008 FTHBC, it is not recaptured through the 15-year repayment feature of the 2008 credit, provided the home remains the purchaser's residence for a period of 3 years after its purchase.
- l) The FTHBC is a refundable tax credit. A refundable tax credit is a tax credit that can reduce a taxpayer's tax liability below zero (0) and generate a refund. For example, if a person had a tax liability of zero on a legitimate income tax return, and then applied for a \$7,500 FTHBC, they would receive a payment from the IRS of \$7,500.
- m) Under the Internal Revenue Code, only eligible individuals who purchased a residence can legitimately claim the FTHBC.

- n) In 2009, perpetrators and participants in questionable refund schemes often filed income tax returns claiming false First Time Homebuyers Credits. First-Time Homebuyer Credit schemes involve all of the same indicia of other questionable refund schemes: multiple false tax returns, prepared and e-filed by the same individual, with similar tax return characteristics, and with the electronic in paper records of that activity maintained at their home or office.

## **E. OVERVIEW OF ELECTRONIC FILING OF TAX RETURNS**

### **Online Filing**

10. All taxpayers have the opportunity to file their personal tax returns electronically using the IRS e-file Program. One method for taxpayers to e-file personal income tax returns is through a personal computer at a residence. This method of e-filing is called Online Filing. Taxpayers can use commercial tax preparation software either installed on their computers or found on the internet to prepare personal income tax returns and then submit the returns electronically. Common tax preparation software includes Turbo Tax, which was developed by Intuit, Inc. Any personal computer that has internet connectivity from an Internet Service Provider (ISP) can be utilized by a taxpayer to e-file a tax return.

### **Electronic Return Originators (EROs)**

11. Once a taxpayer decides to use the IRS e-file Program to e-file personal income tax returns from a residence, the taxpayer must utilize the services of an ERO. An ERO can be involved with the preparation, origination, and electronic transmission of income tax returns. Various EROs, such as Intuit Inc., simply originate and/or transmit tax returns to the IRS through the IRS e-file Program without becoming involved in tax return preparation. To be eligible as an ERO, the entity must be an authorized IRS e-file provider by submitting an application, Form 8633, and upon acceptance, receiving an Electronic Filing Identification Number (EFIN). The IRS uses EFINs to monitor ERO activity. Only EROs with valid EFINs can originate and

transmit income tax returns to the IRS that are prepared by taxpayers on their personal computers.

### **E-Filing an Income Tax Return on a Home Computer Using Intuit Software**

12. Intuit, Inc. is the computer company that makes tax preparation software including Turbo Tax. Turbo Tax is tax software that can be installed onto a taxpayer's personal computer or utilized on the internet without installation onto the taxpayer's personal computer. Taxpayers use Turbo Tax to self-prepare income tax returns on their computers and submit them via the internet to Intuit, Inc., which is the designated ERO. Once Intuit, Inc. receives the submitted electronic tax return from the taxpayer, Intuit, Inc. transmits the tax return to the IRS, completing the e-file process.
13. In order for taxpayers to submit self-prepared income tax returns to the ERO, Intuit, Inc., they must have internet connectivity through an Internet Service Provider (ISP). Time Warner Cable is an ISP that provides internet access to customers through a program called Road Runner. Customers of Time Warner Cable connect to the internet through a modem or wireless connection.
14. When Time Warner Cable customers connect to the internet using a computer, Time Warner Cable assigns the computer a specific identifying number called an Internet Protocol (IP) Address. The IP Address assigned to a specific computer can identify the subscriber account, location on the computer and internet connection, and the owner information on the account.
15. Time Warner Cable uses Dynamic Host Configuration Protocol (DHCP). This means that each time a customer logs onto the internet via Road Runner, he/she can obtain a new IP address. However, unlike a dial up Internet connection, many Road Runner users have the same IP address for extended periods of time. Since dynamic IP Addresses can change each time a computer connects to the internet, Time Warner Cable must know the IP Address, IP date, IP time, and IP time zone for a transmitted



tax return to identify the specific computer, subscriber account information, and location.

16. When a taxpayer connects to the internet and is assigned an IP Address, they can submit their self-prepared income tax return to an ERO such as Intuit, Inc. Once the ERO accepts the submitted tax return, the ERO captures the IP Address, IP date, IP time, and IP time zone assigned to the computer that submitted the tax return. When the ERO transmits the tax return to the IRS, the IP information assigned to the computer that submitted the tax return is also provided to the IRS.
17. An IP Address can be input into a reverse IP Address look-up website, such as Whois.com, on the internet to identify the ISP that issued the IP Address when a taxpayer submitted a tax return.
18. Once law enforcement knows who the ISP is, the ISP is provided with all the IP addresses and electronic postmarks captured by Intuit, Inc and the IRS. The ISP can use that information to determine which of their account holder's transmitted the income tax return.

#### **F. SYNOPSIS OF INVESTIGATION AND PROBABLE CAUSE**

19. I am currently investigating allegations that Roshunda Smith filed false claims with the Internal Revenue Services. Roshunda Smith resides at 4141 West Schroeder Drive, Apartment 202, Brown Deer, Wisconsin 53209. This investigation encompasses the 2008 tax year.
20. On July 7, 2009 the St. Paul Field Office of the IRS-CI received a Questionable Refund Scheme Referral from the Kansas City Fraud Detection Center (KC-FDC) of the IRS. This referral included 127 false U.S. Tax Individual Income Tax Returns. 126 of these returns listed an address located within the metropolitan area of

Milwaukee, Wisconsin. The single remaining return listed an address in Chicago, Illinois.

#### **Tax Return Characteristics from the KC-FDC**

21. Since receiving this fraud referral from the KC-FDC of IRS, all 127 false 2008 federal income tax returns have been linked to Roshunda Smith. These returns are listed in Attachment C.
22. These 127 tax returns claimed a total of \$1,149,605 in tax refunds. IRS paid out \$340,992 of these fraudulent based claims.
23. All 127 tax returns were e-filed using a false Form W-2 from Arandell Corporation. Arandell Corporation is a printing company located in Menomonee Falls, Wisconsin. The KC-FDC of IRS verified with Arandell Corporation's payroll department that the wages and withholding on each Form W-2 used in this scheme are false.
24. The EFINs obtained from the ERO indicate that all 127 false tax returns were filed through Intuit, Inc. as the ERO.

#### **Returns Claiming False Estimated Tax Payments**

25. The first 45 tax returns in this scheme were filed between March 18, 2009 and March 26, 2009. Each of these returns claimed false wages and withholding, as well as false entries indicating that the respective filer paid estimated tax payments to the IRS. Each of these returns claimed a refund between \$6,500 and \$15,400, the majority of which resulted from the payback of the false estimated tax payments. These false estimated tax payments, which appear on line 39 of the IRS Form 1040A, ranged from \$6,300 to \$15,100.
26. The first 45 scheme returns submitted to IRS claimed refunds totaling \$385,207. IRS did not pay out the refund amounts that were based on the false estimated tax payments. IRS only paid the portion of the refunds that were based on other items

such as false entries for tax withholdings. IRS paid out \$15,848 as a result of these 45 false tax returns.

27. None of the first 45 returns claimed the first time homebuyer credit.

#### **Returns Claiming the False First Time Homebuyer Credit**

28. The next 81 returns in this scheme were filed between March 31, 2009 and May 18, 2009. Like the returns filed earlier, all 81 of these returns claimed false wages and false withholding. However, none of these returns claimed refunds based on estimated tax payments. These 81 returns claimed refunds based on the first time homebuyer's credit. The refunds claimed were between \$6,800 and \$11,700.

29. Thirty-eight (38) of the addresses listed on scheme participant's returns were fictitious. Property tax records for the remaining addresses show no indication of transactions that would have qualified these filers for the FTHBC. In most of these cases, the residence was not sold whatsoever during the eligible period for the First-Time Homebuyer Credit

30. The 81 returns claiming the FTHBC claimed refunds totaling \$760,502. IRS stopped payment on \$453,438 of these claims. These 81 claims resulted in a loss to IRS of \$325,144.

31. The last known return in this scheme was filed on 5/18/09. This return, like all the others, claimed false wages and false withholdings. The entire refund associated with this return was based on the false withholdings.

#### **Intuit Inc.**

32. Based on the IP Addresses captured by Intuit, Inc. and transmitted to the IRS, the 127 false tax returns were filed from 5 IP addresses. All 5 email addresses belong to Time Warner Cable's Road Runner internet service.

### **Time Warner Cable**

33. Time Warner Cable provided subscriber information for the IP addresses associated with the submission of each of the 127 false returns. The information provided by Time Warner Cable indicates that the internet account associated with 114 of the false tax returns is held in the name of Roshunda Smith. The internet service related to Smith's account is currently located at 4141 West Schroeder Drive, Apartment 202, Brown Deer, Wisconsin, 53209. Time Warner was unable to access information related to the remaining 13 IP addresses, but as reflected in Attachment C these IP addresses are identical to those provided to Smith during the same period.
34. From March 5, 2009 through March 19, 2009, Smith's internet service was registered at 4141 West Schroeder Drive, Apartment 201, Brown Deer, Wisconsin, 53209. Nine (9) scheme returns were filed between March 5, 2009 and March 19, 2009. The information provided by Time Warner Cable definitively links Smith's internet account with the submission of eight (8) of these false tax returns.
35. On March 20, 2009, Roshunda Smith had Time Warner transfer her internet service to 4141 West Schroeder Drive, Apartment 202, Brown Deer, Wisconsin, 53209.
36. According to information provided by Time Warner Cable on September 28, 2009, Smith currently maintains internet service at 4141 West Schroeder Drive, Apartment 202, Brown Deer, Wisconsin 53209 and has done so since March 20, 2009.
37. On October 27, 2009, a representative from Time Warner Cable verified that Smith's internet account was still open at 4141 West Schroeder Drive, Apartment 202, Brown Deer, Wisconsin.
38. 118 scheme returns were filed from between March 20, 2009 and May 18, 2009. The information provided by Time Warner Cable definitively links Smith's internet account at 4141 West Schroeder, Apartment 202, Brown Deer, Wisconsin 53209 with the submission of 106 of these false tax returns.

39. Based on the information provided by Time Warner Cable, There is probable cause to believe that there is currently a computer at 4141 West Schroeder, Apartment 202, Brown Deer, Wisconsin 53209 that is connected to the internet and that is an instrumentality of the crimes of filing at least 106 of the 127 false tax returns.

#### **Employment Background of Roshunda Smith**

40. A search of the Wisconsin wages database provided by the Wisconsin Department of Workforce Development shows that Roshunda Smith worked at Arandell Corporation in the fourth quarter of 2008 and earned \$3,393. This wage information is consistent with that shown on IRS databases.
41. Arandell Corporation's employment identification number is 39-0554270. Roshunda Smith is the only individual connected to this scheme that has ever worked at Arandell Corporation. As listed in attachment C, all 127 of the false forms W-2 in this scheme claimed Arandell Corporation, EIN 39-0554270, as the employer.

#### **Taxpayer Inquiry**

42. On May 20, 2009, scheme participant Michelle Humphries (Humphries) called IRS asking about the status of her 2008 tax refund. Humphries was asked about the FTHBC and other return characteristics. Humphries told IRS that she did not purchase a home in 2008. Humphries stated that she did not know that her tax preparer put the FTHBC on her return. Humphries asked IRS to remove the FTHBC from her return.
43. IRS database information shows that Humphries earned approximately \$400 in wages in 2008 and therefore had a legitimate reason to have a tax return filed.



**Links Between Roshunda Smith and 4141 W Schroeder Drive, Apartment 202, Brown Deer, Wisconsin:**

44. Information obtained from Road Runner on September 28, 2009 indicates that 4141 West Schroeder Drive, Apartment 202, Brown Deer, Wisconsin, is the address of Roshunda Smith.
45. Information obtained from We Energies on October 19, 2009 indicates that electric and gas service for 4141 West Schroeder Drive, Apartment 202, Brown Deer, Wisconsin, is currently in the name of Roshunda Smith. Smith has been the We Energies account holder at 4141 West Schroeder Drive, Apartment 202, Brown Deer, Wisconsin, since March of 2009.
46. Roshunda Smith is the registered owner of a 2009 Nissan Altima, Wisconsin license plate JUSTDA2. The address associated with this vehicle's registration is 4141 West Schroeder Drive #202, Brown Deer, Wisconsin 53209. Surveillance has been conducted on 4141 West Schroeder Drive on five occasions. Roshunda Smith's Nissan Altima has been parked in the apartment's parking lot, directly in front of unit 202, on each occasion.
47. On October 20, 2009 surveillance was conducted at 4141 West Schroeder Drive, Brown Deer, Wisconsin. At 8:41 AM Roshunda Smith exited the door marked "202", entered her vehicle, and drove away. Roshunda Smith returned at 9:18 AM and entered the apartment through the door marked "202."
48. Searches conducted on various databases containing public records such as Accurint indicate that Smith resides at 4141 West Schroeder Drive, Apartment 202, Milwaukee, Wisconsin 53209.
49. Based on my training and experience, the above surveillances indicate that Roshunda Smith lives at 4141 West Schroeder Drive, Apartment 202, Brown Deer, Wisconsin 53209.

## **G. REGARDING COMPUTER SYSTEMS AND STORAGE DEVICES**

50. The records, documents, and/or materials listed on the attached list of "Items to Be Seized" may be in the form of paper or stored in the form of magnetic coding on computer media or on media capable of being read by a computer or with the aid of computer related equipment. These items may be important to a criminal investigation in two distinct ways: (1) the objects themselves may be contraband, evidence, instrumentalities, or fruits of the crime, and/or (2) the objects may be used as storage devices that contain contraband, evidence, instrumentalities, or fruits of the crime in the form of electronic data.
51. Rule 41 of the Federal Rules of Criminal Procedure permits the government to search for and seize computer hardware, software, and electronic files that are evidence of the crime, contraband, instrumentalities of the crime, and/or fruits of the crime. The attached list of "Items To Be Seized" requests permission to search and seize records and documentation relating to Roshunda Smith and the individuals listed in Attachment C, including those records and documentation that may be stored in electronic format. This affidavit also requests permission to seize the computer hardware (and associate peripherals), including any laptop computers that may contain records and documents if it becomes necessary for reasons of practicality to remove the computer hardware, software, or other electronic storage device and conduct a search off-site.
52. Based upon my knowledge, training, and experience, as well as information related to me by agents and others involved in the forensic examination of computers, I know that electronic data can be stored on a variety of computer systems and storage devices. Based upon my knowledge, training, and experience, I am aware that searching and seizing information from computers often requires agents to seize most or all electronic storage devices (along with related peripherals) to be searched later

by a qualified computer expert in a laboratory or other controlled environment. This is true because:

- a. The volume of evidence - Computer storage devices (like hard disks, diskettes, tapes, laser disks) can store the equivalent of millions of pages of information. Additionally, a suspect may try to conceal criminal evidence; he/she might store it in random order with deceptive file names. This may require searching authorities to examine all the stored data to determine which particular files are evidence of instrumentalities of a crime. This sorting process can take weeks or months, depending on the volume of data stored, and it would be impractical and invasive to attempt this kind of data search on-site.
- b. Technical Requirements - Searching computer systems for criminal evidence is a highly technical process requiring expert skill and a properly controlled environment. The vast array of computer hardware and software available requires even computer experts to specialize in some systems and applications, so it is difficult to know before a search which expert is qualified to analyze the system and its data. In any event, however, data search protocols are exacting scientific procedures designed to protect the integrity of the evidence and to recover even "hidden," erased, compressed, password-protected, or encrypted files. Because computer evidence is vulnerable to inadvertent or intentional modification or destruction (both from external sources and from destructive code imbedded in the system as a "booby trap"), a controlled environment may be necessary to complete an accurate analysis.
- c. Further, such searches often require the seizure of most or all of a computer system's input/output peripheral devices, related software, documentation, and data security devices (including passwords) so that a qualified computer expert can accurately retrieve the system's data in a laboratory or other controlled environment.

53. In light of these concerns, I hereby request the Court's permission to seize the computer hardware (and associated peripherals) that are believed to contain some or

all of the evidence described in the warrant, and to conduct an off-site search of the hardware for the evidence described, if, upon arriving at the scene, the agents executing the search conclude that it would be impractical to search the computer hardware on-site for this evidence.

### **CONCLUSIONS**

54. Based on the facts set forth above, I submit that there exists probable cause to believe that evidence and records, including those items specifically set forth in the Attachment B of this Affidavit, of commission of filing false claims in violation of Title 18, United States Code, Section 287 and conspiracy to defraud the United States government with filing false claims in violation of Title 18, United States Code, Section 286, will be found in the residence of Roshunda Smith, 4141 West Schroeder Drive, Apartment 202, Brown Deer, Wisconsin, 53209.
55. I respectfully request that a search warrant be issued authorizing the search of the premises at 4141 West Schroeder Drive, Apartment 202, Brown Deer, Wisconsin 53209 for items described in Attachment B, which constitute evidence , fruits, and instrumentalities of the criminal offenses described in this affidavit.

## ATTACHMENT A

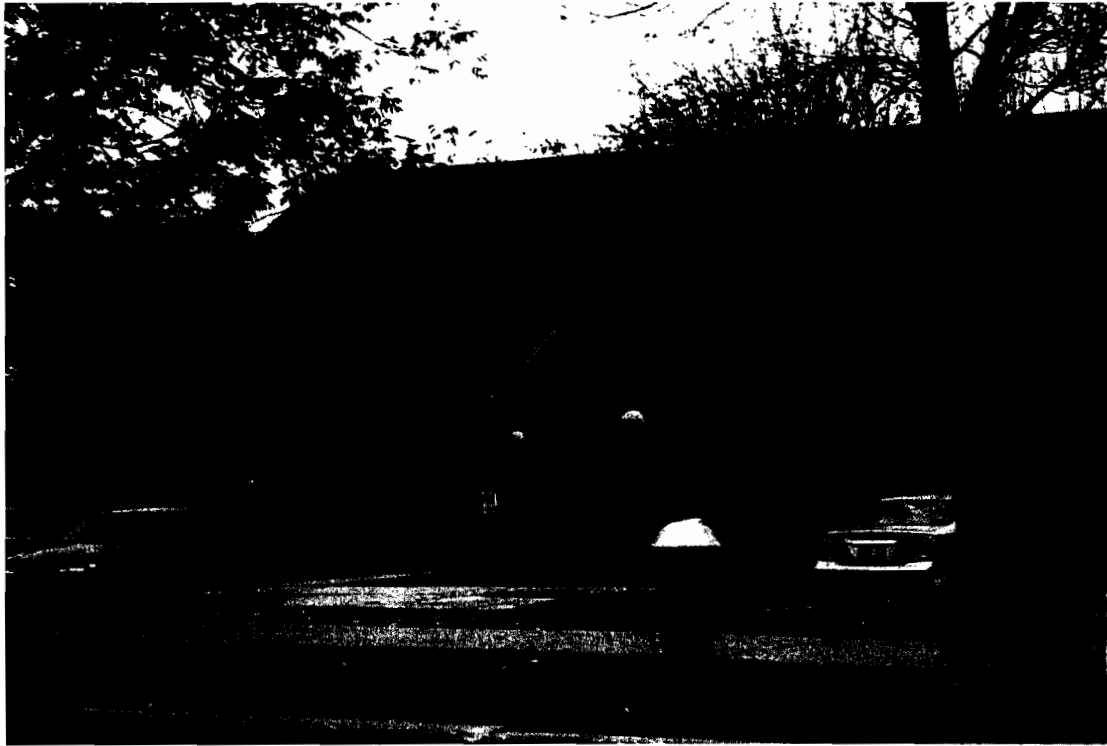
### LOCATION TO BE SEARCHED

The residence of Roshunda Smith is located at 4141 West Schroeder Drive, Apartment 202, Brown Deer, Wisconsin. This property is located on the south side of Schroeder Drive. The residence can be more particularly described as a two story multi-family dwelling. The exterior of the residence is a combination of tan brick and tan siding with bluish green colored entry doors. The number "4141" is affixed to the north wall of the dwelling, facing Schroeder Drive. Entry to Apartment 202 is made through an outward facing, ground level door that is clearly marked "202". This is displayed on upper portion of the door jam of the main entry door to Apartment 202.

BELOW ARE PHOTOGRAPHS OF THE FRONT OF THE RESIDENCE







**ATTACHMENT B**  
**ITEMS TO BE SEIZED**

Evidence of violations of federal law, including Title 18, United States Code, §§ 286 and 287 and/or instruments of any nature and things which constitute evidence of the commission of, or are designated or intended for use in committing a violation of, or are contraband, the fruits, proceeds, and/or instrumentalities of violations of Title 18, United States Code, §§ 286 and 287 for the years 2008 and 2009. This evidence includes but is not limited to the following:

1. IRS publications, regulations, and/or copies of IRS forms and documents, extracts from the Internal Revenue Code, and any correspondence relating to IRS forms, Internal Revenue Statutes or regulations and tax schedules;
2. Documents or materials related to training in tax law and/or the preparation of tax returns, including but not limited to training manuals, examples, templates, and correspondence in electronic, video, or paper formats;
3. Records dated January 1, 2008 to the present related to individuals including, but not limited to, Roshunda Smith and the individuals in Attachment C, in whatever form kept or stored (*i.e.*, any data storage medium, including paper and any computer-readable medium), including, reflecting, or consisting of any of the following:
  - a. Originals or copies of federal and state income tax returns for the 2008 tax year;
  - b. Income tax forms and tax-return-preparation software, whether blank or completed, and whether filed with the IRS or not;
  - c. Tax return schedules, tax return worksheets, and other related documents, including but not limited to income tax return schedules, attachments, work papers, notes, telephone messages, electronic filing documents, correspondence or

documents from refund recipients and/or other tax preparers, and documents relating to deductions and credits claimed on any federal income tax returns;

- d. Financial records or information relating to the preparation of tax returns, including records documenting or purporting to document the receipt of income by a taxpayer or the expenditure of money by a taxpayer, including Forms W-2, employment records, receipts, bank account records, brokerage account records, checks, deposit slips, withdrawal slips, currency exchange records, money orders, cashier's checks, images of checks, check stubs, earnings statements, and school or day care records or bills;
- e. Financial records or information relating to the receipt and/or status of tax refunds, tax refund loans, or the expenditure of proceeds of such tax refunds or tax refund loans, including but not limited to receipts, bank account records, brokerage account records, U.S. Treasury checks, deposit slips, withdrawal slips, currency exchange records, money orders, cashier's checks, credit card applications and records, debit card and prepaid credit card applications and records, Refund Anticipation Loan (RAL) applications, RAL checks, and invoices;
- f. Questionnaires outlining taxpayer information needed to complete the preparation of any tax return for the 2008 or 2009 tax year;
- g. Personal identification documents, records, or information;
- h. Appointment records, diaries, calendars, message logs and other documents used to record schedules, meetings, conversations or other events;
- i. Records reflecting the ownership or location of assets or accounts;
- j. Address books (including electronic address books, such as cell phones or devices

commonly referred to as electronic organizers), message logs, phone call message slips, receipts, notes, or other records that may reflect the names, addresses, telephone numbers, pager numbers, fax numbers telex numbers, or email addresses of scheme participants and individuals and entities with which the scheme participants have had financial transactions;

- k. Records identifying the taxpayers for whom tax returns have been prepared including client listings, correspondence, telephone books, notes and other identifying information of the clients and associates of Roshunda Smith;
  - l. Invoices, receipts, ledgers, schedules, and other records relating to tax consulting or tax preparation fees charged and payments received by Roshunda Smith for the 2008 tax year.
4. Financial records related to Roshunda Smith including, but not limited to, bank account records, bank statements, deposit statements/slips, receipts, cash receipt books, checks, check books, canceled checks, check registers, withdrawal slips, Certificates of Deposits documents, wire transfers, cashier's checks, money orders, mutual fund and other securities' records, credit applications, loan documents, loan payments, loan statements, invoices and/or bills, currency, safe deposit box records and keys, and all documents evidencing a financial relationship between Roshunda Smith and her clients/associates for the 2008 tax year to the present;
5. All information or data covered by the above paragraphs that has been stored in the form of magnetic or electronic coding on computer media or media capable of being read by a computer or with the aid of computer-related equipment, including but not limited to floppy disks, fixed hard disks, removable hard disks, tapes, laser disks, videocassettes, CD-ROMs, DVD disks, Zip disks, smart cards, memory sticks, memory calculators, personal digital assistants (PDAs), and/or other media that is capable of storing magnetic coding, the software to operate them and related instruction manuals;

6. Personal computer(s) which may have access to the internet service provided by Road Runner/Time Warner Cable;
7. All electronic devices capable of storing, analyzing, creating, displaying, converting, or transmitting the electronic or magnetic computer impulses or data. These devices include, but are not limited to: computers, computer hardware, computer components, computer peripherals, word processing equipment, modems, monitors, printers, plotters, encryption circuit boards, optical scanners, external drives, fax machines, and all written, published or printed materials which provide instructions concerning the operation of the above listed computer equipment software; and
8. All instructions or programs stored in the form of electronic or magnetic media which are capable of being interpreted by a computer, including but not limited to: operating systems, application software, computer passwords and data security devices, and software used to communicate with the equipment described above.

**PROCEDURE FOR ANALYZING INFORMATION STORED ON  
ELECTRONIC/COMPUTER MEDIA**

9. The government will attempt to retrieve and copy all data from computers found at the location to be searched without physically removing said computers. If occupants of the premises are unwilling to cooperate with the agent(s) regarding the operation of an on-site computer system(s), and/or it appears that there is/are data security devices involved, or the computer system utilizes unusual or proprietary equipment, the computer system may be seized, along with the proprietary equipment. If the agent determines that the volume of material found on the premises is voluminous in size, and/or for any technical reason the agent(s) on the scene cannot search for or image/copy the information found on the premises, the computer system(s) and media may be seized. The government will return them within a reasonable time when they are no longer necessary to retrieve and preserve the data evidence;



10. In conducting the search authorized by this warrant, the agents shall make reasonable efforts to use computer search methodologies that avoid searching files, documents or other electronically stored information that is not identified in the warrant. To that end, the search procedures of the electronic data contained within the computer and computer media may include, for example, any or all of the following techniques:

- a. Surveying various file “directories” and the individual files they contain (analogous to looking at the outside of a file cabinet for the markings it contains and opening a drawer believed to contain pertinent files);
- b. “Opening” or cursorily reading the first few “pages” of files in order to determine their precise contents;
- c. “Scanning” storage areas to discover and possibly recover recently deleted data;
- d. Scanning storage areas for deliberately hidden files; and
- e. Performing key word searches in electronic storage areas to determine whether occurrences of language contained in such storage areas exists that pertain to the subject matter of the investigation.

11. If agents find electronically stored data or documents during the execution of this warrant, the agents may seize the original hard drive (and, if necessary, the computer housing the hard drive) and any related data storage mechanism and media;

12. If any such electronic devices are seized, the agents shall return the devices within a reasonable time after imaging and preserving the evidence. In that event, agents shall also make a report to the Court- every two weeks, if practicable- as to the status of

their efforts to image the devices and shall provide an estimate to the Court as to when the devices will be returned;

13. Nothing in this warrant shall limit or prevent the agents from seizing the computer as contraband or an instrumentality of a crime or commencing forfeiture proceedings against the computer and/or the data contained therein;
14. Nothing in this warrant shall limit or prevent the owner of the computer from (a) filing a motion with the court pursuant to Rule 41(g) of the Federal Rules of Criminal Procedure for the Return of Property, or (b) making a request of the government to return certain specified files, data, software, or hardware;
15. Should there be dispute or question over ownership of any computer or any electronically stored data or documents stored therein, the government shall promptly notify this Court so that such dispute or question can be resolved.

# ATTACHMENT C

QRP SCHEME TAX RETURNS - Sorted by Date Filed

Return Number	First Name	Last Name	False Employer	Occupation Listed	Date Filed	False Wages Amt	False Credit for Estimated Tax Payments	False First Time Homebuyer Credit Amount	Total False Claim	Ip Address	IP Account Holder
1	JERVAY C	HENDERSON	Arandell Corp	Packer	3/18/2009	\$11,352	\$6,800	\$0	\$7,067	65.25.172.71	Unknown
2	GREGORY T	PERKINS	Arandell Corp	Packer	3/18/2009	11,240	6,900	0	7,449	65.25.172.71	Smith
3	LINDA F	TOWNSEND	Arandell Corp	Packer	3/18/2009	11,240	7,900	0	8,058	65.25.172.71	Smith
4	QUEEN M	HALL	Arandell Corp	Packer	3/19/2009	11,230	6,400	0	6,681	65.25.172.71	Smith
5	BYRON	HENDERSON	Arandell Corp	Packer	3/19/2009	11,301	7,600	0	8,124	65.25.172.71	Smith
6	RASHIDA R	HULL	Arandell Corp	Packer	3/19/2009	14,201	6,800	0	7,105	65.25.172.71	Smith
7	ROBERT S	JOHNSON	Arandell Corp	Packer	3/19/2009	11,250	6,600	0	7,281	65.25.172.71	Smith
8	CAROL L	OFFICE	Arandell Corp	Order Filler	3/19/2009	10,201	7,000	0	7,690	65.25.172.71	Smith
9	SYLVESTER A	TOWNSEND	Arandell Corp	Packer	3/19/2009	13,115	6,900	0	7,401	65.25.172.71	Smith
10	DOMINIQUE L	BANKS	Arandell Corp	Packer	3/20/2009	12,350	7,100	0	7,456	65.25.172.71	Smith
11	TAMIKA N	BUCKNER	Arandell Corp	Packer	3/20/2009	14,205	7,700	0	7,915	65.25.172.71	Unknown
12	HENRY L	DAVIS	Arandell Corp	Packer	3/20/2009	13,300	7,900	0	8,005	65.25.172.71	Unknown
13	DUMARCU L	GOODMAN	Arandell Corp	Orderfiller	3/20/2009	10,502	7,800	0	7,989	65.25.172.71	Unknown
14	ANDRE H	GOODMAN	Arandell Corp	Orderfiller	3/20/2009	12,306	7,000	0	7,514	65.25.172.71	Smith
15	LUIS F	MORALES	Arandell Corp	Order Filler	3/20/2009	14,212	7,600	0	7,913	65.25.172.71	Smith
16	DEUNDA E	WILLIAMS	Arandell Corp	Packer	3/20/2009	11,503	7,400	0	7,905	65.25.172.71	Smith
17	JAMEL J	DURR	Arandell Corp	Packer	3/21/2009	12,250	7,800	0	8,056	65.25.172.71	Smith
18	ANTOINETTE T	HARRIS-ROBERSON	Arandell Corp	Order Filler	3/21/2009	16,211	7,200	0	13,332	65.25.172.71	Unknown

Return Number	First Name	Last Name	False Employer	Occupation Listed	Date Filed	False Wages Amt	False Credit for Estimated Tax Payments	False First Time Homebuyer Credit Amount	Total False Claim	Ip Address	IP Account Holder
19	ALICIA C	MC CLURE	Arandell Corp	Orderfiller	3/21/2009	11,600	8,100	0	8,594	65.25.172.71	Smith
20	LORETTA	MC CRAY	Arandell Corp	Order Filler	3/21/2009	11,402	9,003	0	9,213	65.25.172.71	Smith
21	CALVINA K	COLLINS	Arandell Corp	Packer	3/22/2009	14,259	10,200	0	10,449	65.25.172.71	Smith
22	NATHANIEL A	EDWARDS	Arandell Corp	Packer	3/22/2009	12,888	7,300	0	7,754	65.25.172.71	Smith
23	JAUARR D	FORBES	Arandell Corp	Packer	3/22/2009	13,500	6,300	0	6,510	65.25.172.71	Smith
24	REGINA M	NELSON	Arandell Corp	Order Filler	3/22/2009	11,580	7,400	0	7,945	65.25.172.71	Smith
25	LEROY L	YARBROUGH	Arandell Corp	Packer	3/22/2009	13,899	7,300	0	7,568	65.25.172.71	Smith
26	ROXANNE	BLUNT	Arandell Corp	Packer	3/23/2009	12,852	7,000	0	7,465	65.25.172.71	Smith
27	ANTIONETTE	BLUNT	Arandell Corp	Packer	3/23/2009	12,351	8,100	0	8,555	65.25.172.71	Smith
28	LUCINDA P	FORNEY	Arandell Corp	Packer	3/23/2009	12,879	7,400	0	7,815	65.25.172.71	Smith
29	ANTWINETTE M	HUGHES	Arandell Corp	Packer	3/23/2009	12,801	10,500	0	10,937	65.25.172.71	Smith
30	TARA	MOHR	Arandell Corp	Packer	3/23/2009	11,289	7,500	0	7,553	65.25.172.71	Smith
31	STEPHANIE L	PAYNE	Arandell Corp	Packer	3/23/2009	12,699	10,500	0	10,984	65.25.172.71	Smith
32	DAVID P	PRUITT	Arandell Corp	Packer	3/23/2009	17,689	13,450	0	13,263	65.25.172.71	Smith
33	TERRENCE	WILLIAMS	Arandell Corp	Order Filler	3/23/2009	13,233	7,500	0	7,860	65.25.172.71	Smith
34	MAJOR E	BENIFIELD	Arandell Corp	Packer	3/24/2009	16,350	14,975	0	15,265	65.25.172.71	Smith
35	VALERIE A	BLAINE	Arandell Corp	Packer	3/24/2009	13,888	7,700	0	7,755	65.25.172.71	Smith
36	SAMUAL W	BROWN	Arandell Corp	Packer	3/24/2009	12,100	7,000	0	7,543	65.25.172.71	Smith
37	ANDRE	DAVIS	Arandell Corp	Packer	3/24/2009	16,289	8,180	0	8,570	65.25.172.71	Smith

Return Number	First Name	Last Name	False Employer	Occupation Listed	Date Filed	False Wages Amt	False Credit for Estimated Tax Payments	False First Time Homebuyer Credit Amount	Total False Claim	Ip Address	IP Account Holder
38	JAMES J	DAVIS	Arandell Corp	Packer	3/24/2009	17,560	8,000	0	8,260	65.25.172.71	Smith
39	JERMAINE	Savage	Arandell Corp	Order Filler	3/24/2009	16,600	8,600	0	8,440	65.25.172.71	Smith
40	RICARDO S	RICHARDS	Arandell Corp	Packer	3/25/2009	18,660	7,200	0	7,567	65.25.172.71	Smith
41	MICHAEL L	WOODLAND	Arandell Corp	Packer	3/25/2009	16,350	8,300	0	8,666	65.25.172.71	Smith
42	XAVIOR L	DAVIS	Arandell Corp	Packer	3/26/2009	12,201	6,800	0	7,214	65.25.172.71	Smith
43	CHARLIE	JONES	Arandell Corp	Packer	3/26/2009	18,775	15,100	0	15,390	65.25.172.71	Smith
44	LESHAWNDA A	KNOX	Arandell Corp	Packer	3/26/2009	11,300	7,500	0	8,197	65.25.172.71	Smith
45	GEVONNI D	MC CULLUM	Arandell Corp	Packer	3/26/2009	16,289	6,700	0	6,934	65.25.172.71	Smith
46	JASON J	BEVERLY	Arandell Corp	Packer	3/31/2009	13,680	0	7,500	8,139	65.25.163.232	Smith
47	JABARIS C	BOLDMAN	Arandell Corp	Packer	3/31/2009	15,789	0	7,500	8,445	65.25.163.232	Smith
48	PETER N	BURNLEY	Arandell Corp	Packer	3/31/2009	21,500	0	7,200	7,986	65.25.163.232	Smith
49	MARQUINA L	CADE	Arandell Corp	Packer	4/2/2009	15,308	0	7,500	8,907	65.25.163.232	Smith
50	SYLVIA L	EASLEY	Arandell Corp	Packer	4/3/2009	17,300	0	6,250	6,874	65.25.163.232	Smith
51	GARY D	FLETCHER	Arandell Corp	Packer	4/5/2009	16,204	0	7,500	8,247	65.25.163.232	Smith
52	SEVILLE D	MCELROY	Arandell Corp	Packer	4/7/2009	13,201	0	7,500	8,055	65.25.163.232	Smith
53	SONNY L	PRESTON	Arandell Corp	Packer	4/7/2009	18,801	0	7,500	8,476	65.25.163.232	Smith
54	SHUNDELL L	SHORES	Arandell Corp	Packer	4/7/2009	15,500	0	7,500	8,903	65.25.163.232	Smith
55	MATHEW R	KROLL	Arandell Corp	Packer	4/9/2009	14,306	0	7,500	8,958	65.25.163.232	Smith
56	PHYLLIS	EASTON	Arandell Corp	Packer	4/10/2009	12,200	0	7,500	7,719	65.25.163.232	Smith



Return Number	First Name	Last Name	False Employer	Occupation Listed	Date Filed	False Wages Amt	False Credit for Estimated Tax Payments	False First Time Homebuyer Credit Amount	Total False Claim	Ip Address	IP Account Holder
57	MELISSA Y	HOPSON	Arandell Corp	Packer	4/10/2009	14,404	0	7,500	8,785	65.25.163.232	Smith
58	LARONDA A	WESTON	Arandell Corp	Packer	4/10/2009	13,708	0	7,500	8,859	65.25.163.232	Smith
59	NATASHA M	FISHER	Arandell Corp	Packer	4/13/2009	18,808	0	7,500	8,934	65.25.163.232	Unknown
60	MONICA L	HOPSON	Arandell Corp	Packer	4/13/2009	17,852	0	7,500	8,970	65.25.163.232	Smith
61	JASMINE R	CAIL	Arandell Corp	Packer	4/14/2009	16,606	0	6,700	8,237	65.25.163.232	Smith
62	MICHAEL L	COLTRANE	Arandell Corp	Packer	4/14/2009	17,707	0	7,500	8,774	65.25.163.232	Smith
63	ANTHONY L	GREER	Arandell Corp	Packer	4/14/2009	14,450	0	7,500	8,828	65.25.163.232	Smith
64	GWENDA L	HARPER	Arandell Corp	Packer	4/14/2009	16,606	0	7,500	8,837	65.25.163.232	Unknown
65	GWENDOLYN R	MARTIN	Arandell Corp	Packer	4/14/2009	16,505	0	7,500	9,074	65.25.163.232	Smith
66	EDWARD L	TOWNSEND	Arandell Corp	Packer	4/14/2009	15,525	0	7,500	9,046	65.25.163.232	Smith
67	KENNETH D	BROWN	Arandell Corp	Packer	4/15/2009	14,305	0	7,500	8,810	65.25.163.232	Smith
68	ARA R	DAVIS	Arandell Corp	Packer	4/15/2009	15,580	0	7,500	9,297	65.25.163.232	Smith
69	CAROLYN F	HOPSON	Arandell Corp	Packer	4/15/2009	15,389	0	7,500	9,322	65.25.163.232	Smith
70	EROSA T	JAMES	Arandell Corp	Packer	4/15/2009	16,500	0	7,500	9,105	65.25.163.232	Smith
71	DEVONTES L	KING	Arandell Corp	Packer	4/15/2009	16,606	0	7,500	9,319	65.25.163.232	Smith
72	AMBER M	ROGER	Arandell Corp	Packer	4/15/2009	17,700	0	7,500	8,890	65.25.163.232	Smith
73	ANTWON M	SPRINGER	Arandell Corp	Packer	4/15/2009	16,505	0	7,500	9,128	65.25.163.232	Smith
74	ANDRE	LIPHORD	Arandell Corp	Packer	4/16/2009	16,505	0	7,500	9,278	65.25.163.232	Smith
75	LAKEESHA	MOORE	Arandell Corp	Packer	4/16/2009	15,700	0	7,500	9,085	65.25.163.232	Smith

Return Number	First Name	Last Name	False Employer	Occupation Listed	Date Filed	False Wages Amt	False Credit for Estimated Tax Payments	False First Time Homebuyer Credit Amount	Total False Claim	Ip Address	IP Account Holder
76	KEITH L	HUGHES	Arandell Corp	Packer	4/18/2009	18,100	0	7,500	9,124	65.25.163.232	Unknown
77	MICHELLE L	MONHEIM	Arandell Corp	Packer	4/20/2009	13,350	0	7,500	9,263	65.25.163.232	Smith
78	OTISRAY M	WALKER	Arandell Corp	Packer	4/21/2009	15,501	0	7,500	9,405	65.25.163.232	Smith
79	TIFFANY A	PIRTLE	Arandell Corp	Packer	4/22/2009	18,808	0	7,500	8,372	65.25.163.232	Smith
80	RICKEY R	WALKER	Arandell Corp	Packer	4/23/2009	15,505	0	7,500	9,347	65.25.163.232	Unknown
81	AYANNA P	HARPER	Arandell Corp	Packer	4/25/2009	15,563	0	7,500	9,400	65.25.163.232	Smith
82	KENDRICK L	JACKSON	Arandell Corp	Packer	4/25/2009	16,909	0	7,500	9,167	65.25.163.232	Smith
83	PAMELA A	MARTIN	Arandell Corp	Packer	4/25/2009	15,606	0	7,500	9,408	65.25.163.232	Smith
84	HOPE B	NORWOOD	Arandell Corp	Packer	4/25/2009	15,808	0	7,500	9,380	65.25.163.232	Smith
85	JACQUELINE N	OLDHAM	Arandell Corp	Packer	4/25/2009	17,556	0	7,500	9,183	65.25.163.232	Smith
86	EUGENE D	RHODES	Arandell Corp	Packer	4/25/2009	18,808	0	7,500	9,125	65.25.163.232	Smith
87	VARELL A	HARBOR	Arandell Corp	Packer	4/26/2009	17,707	0	7,500	9,643	65.25.163.232	Smith
88	JEANA S	OLIVER	Arandell Corp	Packer	4/26/2009	15,500	0	7,500	9,546	65.25.163.232	Smith
89	DWAYNE	RHOINEY	Arandell Corp	Packer	4/26/2009	15,800	0	7,500	9,390	65.25.163.232	Smith
90	JAMAR L	DAVIS	Arandell Corp	Packer	4/27/2009	16,500	0	7,500	9,218	65.25.163.232	Smith
91	HERBERT A	DIXON	Arandell Corp	Packer	4/27/2009	16,606	0	7,500	9,318	65.25.163.232	Smith
92	BRYAN F	HOOVER	Arandell Corp	Packer	4/27/2009	17,705	0	7,500	10,048	65.25.163.232	Smith
93	TYWON	KNIGHT	Arandell Corp	Packer	4/27/2009	18,808	0	7,500	10,006	65.25.163.232	Smith
94	RICHARD	MORRIS	Arandell Corp	Packer	4/27/2009	17,707	0	7,500	9,149	65.25.163.232	Smith

Return Number	First Name	Last Name	False Employer	Occupation Listed	Date Filed	False Wages Amt	False Estimated Tax Payments	False First Time Homebuyer Credit Amount	Total False Claim	Ip Address	IP Account Holder
95	SAMUEL	RHODES	Arandell Corp	Packer	4/27/2009	17,909	0	7,500	9,164	65.25.163.232	Smith
96	VANESSA	BLUNT	Arandell Corp	Packer	4/28/2009	18,905	0	7,500	10,868	65.25.163.232	Smith
97	JUSTIN D	SMITH	Arandell Corp	Packer	4/28/2009	17,560	0	7,500	10,100	65.25.163.232	Smith
98	GALATHEAN L	HALL	Arandell Corp	Packer	4/29/2009	17,909	0	7,500	9,691	65.25.163.232	Smith
99	KENNETH D	JACKSON	Arandell Corp	Packer	4/30/2009	16,404	0	7,500	10,228	65.25.163.232	Smith
100	SCOTT H	STOLP	Arandell Corp	Packer	4/30/2009	17,705	0	7,500	9,548	65.25.163.232	Smith
101	ANGELEA L	WALKER	Arandell Corp	Packer	4/30/2009	17,705	0	7,500	9,171	65.25.163.232	Smith
102	YALONDA D	WHITELAH	Arandell Corp	Packer	4/30/2009	15,689	0	7,500	9,832	65.25.163.232	Smith
103	PAUL T	HUDSON	Arandell Corp	Packer	5/1/2009	16,699	0	7,500	10,012	65.25.163.232	Smith
104	SUNDIE G	JOHNSON	Arandell Corp	Packer	5/1/2009	15,505	0	7,500	10,428	65.25.163.232	Smith
105	CEDRIC D	JONES	Arandell Corp	Packer	5/1/2009	15,506	0	7,500	10,598	65.25.163.232	Smith
106	DENISE M	LITTLE	Arandell Corp	Packer	5/1/2009	18,500	0	7,500	9,224	65.25.163.232	Smith
107	MAURICE T	VISOR	Arandell Corp	Packer	5/1/2009	16,651	0	7,500	10,763	65.25.163.232	Smith
108	ANTHONY S	MCCLAINE	Arandell Corp	Packer	5/3/2009	15,589	0	7,500	9,613	65.25.163.232	Smith
109	WHITNEY	RANSOM	Arandell Corp	Packer	5/3/2009	16,501	0	7,500	10,329	65.25.163.232	Smith
110	CLIFFORD L	ROBINSON	Arandell Corp	Packer	5/3/2009	15,509	0	7,500	10,757	65.25.163.232	Smith
111	ANNIE M	BOYD	Arandell Corp	Packer	5/4/2009	16,667	0	7,500	11,614	65.25.163.232	Smith
112	ROSA N	COLON	Arandell Corp	Packer	5/4/2009	14,808	0	7,500	8,788	65.25.163.232	Smith
113	MICHELLE M	HUMPHRIES	Arandell Corp	Packer	5/4/2009	16,606	0	7,500	9,437	65.25.163.232	Smith

Return Number	First Name	Last Name	False Employer	Occupation Listed	Date Filed	False Wages Amt	False Credit for Estimated Tax Payments	False First Time Homebuyer Credit Amount	Total False Claim	Ip Address	IP Account Holder
114	DUANE L	THOMPSON	Arandell Corp	Packer	5/4/2009	17,706	0	7,500	11,041	65.25.163.232	Smith
115	JASMINE C	BROWN	Arandell Corp	Packer	5/5/2009	15,631	0	7,500	10,993	65.25.167.230	Smith
116	ELISHA	MARCUS	Arandell Corp	Packer	5/5/2009	14,400	0	7,500	10,412	65.25.167.230	Smith
117	DENECKO T	RILEY	Arandell Corp	Packer	5/5/2009	17,526	0	7,500	9,878	65.25.167.230	Smith
118	ANIQUA M	COWEN	Arandell Corp	Packer	5/8/2009	17,609	0	7,500	10,063	65.25.167.230	Smith
119	DIAMOND J	POSEY	Arandell Corp	Packer	5/8/2009	15,705	0	7,500	10,109	65.25.167.230	Smith
120	JAREL L	HARPER	Arandell Corp	Packer	5/11/2009	16,990	0	7,500	8,674	69.23.39.156	Unknown
121	ANTHONY L	BULLY-OLDHAM	Arandell Corp	Packer	5/12/2009	15,101	0	7,500	10,378	69.23.39.156	Smith
122	TRENTON L	COOPER	Arandell Corp	Packer	5/12/2009	15,609	0	7,500	10,395	69.23.39.156	Unknown
123	LATRICA C	DAVIS	Arandell Corp	Packer	5/12/2009	16,505	0	7,500	9,975	69.23.39.156	Smith
124	SHAWN T	HANKINS	Arandell Corp	Packer	5/12/2009	15,501	0	7,300	9,818	69.23.39.156	Smith
125	CHARLENE	HARRIS	Arandell Corp	Packer	5/12/2009	16,501	0	7,500	10,107	69.23.39.156	Smith
126	SHAVON	JACKSON	Arandell Corp	Packer	5/12/2009	15,401	0	7,500	9,715	69.23.39.156	Unknown
127	MARQUIS	JELKS	Arandell Corp	Packer	5/18/2009	14,101	0	0	3,896	65.30.164.148	Smith

TOTAL FALSE CLAIMS TO GOVERNMENT:

\$1,149,605